

**ABSTRACT OF THE DISCLOSURE**

The objective of the present invention is to provide a reliable thin-film circuit substrate or via formed substrate that is provided with minute  
5 via plugs at a fine pitch. The objective is served by forming an insulation layer that functions as an etching stopper on a Si substrate, and then via  
10 holes are formed in the Si substrate, using a semiconductor process, until the etching stopper layer is exposed. Further, a thin-film circuit is formed on the insulation layer, and the insulation  
15 layer is removed at the via holes such that the thin-film circuit is exposed. As necessary, the thin film circuit is heat-treated, and then the via holes are filled with an electrically conductive material and vamp electrodes are formed.

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